

Mr. **SPEAKER**.—I have read question 818 and the answer. Let me know if there are a large number of Members who want to participate so that I may regulate the supplementaries. If I had known that the answer would be so long I would have admitted it as an unstarred question.

Members rose.

Let the question be asked and the answer given. We will take up the supplementaries tomorrow.

Sri M. V. **KRISHNAPPA**.—I do not think there will be many supplementaries though the answer is too long. It may be taken up to-day itself.

Mr. **SPEAKER**.—I have no objection to allow it to-day itself.

Various Suggestions made by the Planning Commission in respect of the Mysore Land Reforms Act.

*Q.—818. Sri G. V. **GOWDA** (Palya).—

Will the Government be pleased to State :—

(a) the various suggestions made by the Planning Commission in respect of the Mysore Land Reforms Act;

(b) the date on which the said suggestions were received by Government;

(c) whether any decision had been taken in respect of the said suggestions and if so, when?

A.—Sri M. V. **KRISHNAPPA** (Minister for Revenue).—

(a) The suggestions received from the Planning Commission/ Government of India are :—

1. Rights accrued to tenants regarding security of tenure or rents should not be taken away.

2. Transfers made after 29th November 1958 which have the effect of reducing the surplus area available under the ceiling laws should be disregarded.

3. 'Personal supervision' should include residence in the village during the main agricultural season on the part of the cultivator or a member of his family and this condition should be enforced.

4. Resumption should not be permitted in the former Bombay and Hyderabad areas except in respect of lands which had been resumed or for which application for reservation had been made by the dates specified in the relevant Acts, namely, 31st December, 1956 and 10th May, 1957 respectively.

5. Lands taken possession of by the Land-lords after the dates specified in clause 7(2) of the Bill [Section 7(1) of the Act] either through

ejectments or surrenders should be set off against lands that can be resumed.

6. Surrendered land should be registered with the Revenue Officer, who should permit the land-lord only to take possession of so much of the area that he is entitled to resume under the Law of Resumption and the excess land declared surplus and resumed to Government.

7. Tenants ejected after a particular year who are entitled to apply for restoration must be enabled to do so, without the stipulation of 6 years' continuous possession.

8. Right of purchase not conferred on tenants of small holders should be available only to such persons as were small holders on the date of publication of the Bill and have continued to be small holders at the commencement of the Act. Transfers made after the publication of the Bill should be disregarded, except in cases of partitions made among co-sharers or such other obligatory transfers as may have been made under Court decrees.

9. Level of ceiling should be brought down to the level provided in the Hyderabad Laws applicable to Karnatak area.

10. All transfers made after 10th May, 1957 should be disregarded in computing the surplus area except of *bona fide* sales for valuable consideration by registered deeds to agriculturists when the transferee may be permitted to retain the land up to the ceiling limit.

11. Only Co-operative Societies including Land Mortgage Banks which are genuine should be exempted from ceiling and the ceiling area should be computed by taking into account the share of every individual member.

12. Existing linaloe plantations should be exempted from the ceiling and an economic limit should be indicated for future acquisition for linaloe and other plantations of medicinal herbs.

13. Cases of investments made by the owner himself or by the tenants should be taken into account regarding arecanut plantations in ordering exemptions from the ceiling limit.

14. Plantation lands vesting in Government on the imposition of ceiling should be given for plantation purposes only in viable units, adjacent plantation holders being given preference by amending clause 77.

15. 'Ancillary purpose' in relation to plantations should be explained in the rules.

16. Planters should be permitted to retain the interspersed lands even if they exceed the ceiling limit unless such area can be managed as an independent unit.

17. Bye-laws as provided in clause 95 need not be imposed on Co-operative Farming Societies.

18. In disposing of surplus lands preference may be given to individuals falling in the categories (i), (ii) and (iii) of clause 77 who are willing to join a Co-operative Farming Society.

19. The Mysore Land Reforms Act, 1961 should be implemented only after review of the above suggestions by the State Government and proposing suitable amendments.

(SRI M. V. KRISHNAPPA)

(b) Seventh March 1962.

(c) Yes, on the 4th September 1963.

Sri G. V. GOWDA.—Is it not a fact that all the suggestions of the Planning Commission were before the Government even when the Land Reforms Bill was scrutinised by the Joint Select Committee.

Sri M. V. KRISHNAPPA.—A sort of conditional assent was given to this bill. In the first week of March, before this Government took over, the suggestions were received and now we have communicated our views to the Planning Commission.

Sri G. V. GOWDA.—My question is whether these 19 suggestions were not before the Government at the time the bill was discussed in this House.

Sri M. V. KRISHNAPPA.—That must be because it deals with all the matters pertaining to land reforms. That must have been before the Government.

Sri G. V. GOWDA.—Out of the 19 suggestions, may I know the number of suggestions acceptable to Government on which a decision has been taken.

Sri M. V. KRISHNAPPA.—The whole matter has not yet been finalised. The cabinet has taken a decision and we are communicating it to the Planning Commission. In October last year the Deputy Minister for Planning and the officials of the Planning Commission met the Chief Minister and other Officers in Bangalore and discussed the matter. Certain tentative decisions were taken at that meeting. The Deputy Minister for Planning then assured us that in the November session of Parliament the constitutional amendment would be pushed through and then we could pass the amendments and enforce the reforms. Unfortunately in October, the Emergency started and Parliament could not take up the amendment in the November session. Since the amendment has now gone to the Committee, as soon as it is passed, we will proceed with the matter.

Sri G. V. GOWDA.—May I know the items in respect of which decisions have been taken?

Sri M. V. KRISHNAPPA.—Unless the decisions are final, it will not be right for me to disclose them here. The matter is under correspondence between the two Governments.

Sri S. M. KRISHNA.—Is there anything preventing the Government from implementing such of those suggestions which do not require constitutional amendments?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಈಗ ಇಲ್ಲಿ ಬಿಲ್ಲು ಪೂರ್ಣವಾಗಿ ಇದ್ದಿದ್ದರೆ ನೇರವಾಗಿ ಅದನ್ನು ಜಾರಿಗೆ ತರುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಪಡಬಹುದಾಗಿತ್ತು. ಈ ಬಿಲ್ಲು ಈಗ ಡಿಫೆಕ್ಟಿವ್ ಇದೆ. ಸುಪ್ರೀಂಕೋರ್ಟು ಡಿಸಿಷನ್ ಪ್ರಕಾರ ಕಾನ್ಸ್ಟಿಟ್ಯೂಶನ್ ಅಮೆಂಡ್‌ಮೆಂಟ್ ಆಗಬೇಕಾಗಿತ್ತು. ಅದು 17ನೇ ಅಮೆಂಡ್‌ಮೆಂಟ್—ತಮಗೆ ಗೊತ್ತಿದೆ. 31 (ಎ) ಪಾರ್ಲಿಮೆಂಟಿನಲ್ಲಿ ತಂದಿದ್ದಾರೆ. ಇಂಟರ್‌ಫೆಕ್ಸ್ ಬರ್ ಇಂಟ್ರಾಡ್ಯೂಸ್ ಮಾಡುವ ಹಾಗಿಲ್ಲ. ಈಗಾಗಲೇ ಎರಡು ವಿಧೇಯಕಗಳಲ್ಲಿ ರಿಬ್ಬುಗಳು ಹೋಗಿವೆ. ಹೆರಡಿಟರಿ ವಿಲೇಜಸ್ ಅಬಾಲೆಶನ್ ವಿಧೇಯಕವನ್ನು ಸ್ಪೀಕರ್ ಅಗಿ ಎನ್‌ಫೋರ್ಸ್ ಮಾಡುವುದಕ್ಕೆ

ಹೋದವು. ಹೈಕೋರ್ಟ್‌ಗೆ ರಿಟ್ ಹೊಗಿದೆ. ಹಾಗೆಯೇ ಇದನ್ನೂ ಇಂಪರ್‌ಫೆಕ್ಟಾಗಿ ಮಾಡಿ ಹೈಕೋರ್ಟ್ ರಿಟ್‌ನಲ್ಲಿ ಸಿಕ್ಕಿಹಾಕಿಕೊಳ್ಳುವ ಉದ್ದೇಶವಿಲ್ಲ. ಒಂದೇನೂ ಪರ್‌ಪೆಕ್ಟಾಗಿ ಮಾಡಿ ನೇರವಾಗಿ ಎನ್‌ಫೋರ್ಸ್ ಮಾಡಬೇಕೆಂಬುದು ಸರಕಾರದ ಉದ್ದೇಶ.

Sri A. KRISHNA SHETTY.—The suggestions were received from the Planning Commission on 7th March 1962 and on 4th September 1963 the Government took a decision. May I know the reasons for this long delay?

Sri M. V. KRISHNAPPA.—It is because of our Chinese Communist friends.

Sri S. M. KRISHNA.—Since when did the Chinese Communists become our Minister's friends, Sir?

Sri M. V. KRISHNAPPA.—I did not say.....

Mr. SPEAKER.—I did not allow the supplementary and the Hon'ble Minister is not right in replying to it. Even if it is answered it would have to be expunged. It does not arise out of this question.

Sri S. M. KRISHNA.—If the chair is going to expunge it, the remarks of the Hon'ble Minister will have also to be expunged.

Mr. SPEAKER.—It has not been expunged.

Sri V. S. PATIL.—Sir, when the Hon'ble Minister while answering the supplementary has stated the reason as "it is because of our Chinese Communist friends", are we not entitled to elicit information?

Sri M. V. KRISHNAPPA.—I am extremely sorry, Sir. I will withdraw my remarks. I will call them 'our enemies'.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ರಾಜಸ್ವ ನಡೆವರು ಅಪ್ಪಣೆಕೊಡಿಸಿದರು ಬಹಳ defective Bill, ಜಾರಿಗೆ ತರುವುದಕ್ಕಾಗುವುದಿಲ್ಲ ಎಂದು ಈಗ ಪ್ಲಾನಿಂಗ್ ಕಮಿಷನ್‌ನವರು ಕೊಟ್ಟಿರತಕ್ಕ ಸಲಹೆಗಳನ್ನು ಅಳವಡಿಸಿ ಹೊಸ ಭೂನುಧಾರಣೆ ಮನೂದೆಯನ್ನು ತರುತ್ತಿರೋ ಅಥವಾ ಈಗ ಅಂಗೀಕಾರವಾಗಿರುವ ಮನೂದೆಗೆ ತಿದ್ದುಪಡಿಯನ್ನು ತಂದು ಈ ಸಭೆಯ ಅಂಗೀಕಾರ ಪಡೆಯುವುದಕ್ಕೆ ಸರ್ಕಾರ ಪ್ರಯತ್ನ ಮಾಡುತ್ತದೆಯೇ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ನಾನು 'ಡಿಫೆಕ್ಟಿವ್ ಬಿಲ್' ಎಂದು ಹೇಳಲಿಲ್ಲ. ಸುಪ್ರೀಂ ಕೋರ್ಟ್ ಅೀರ್ಪ ಕೊಟ್ಟ ಮೇಲೆ ನಮ್ಮ ಬಿಲ್ ಡಿಫೆಕ್ಟಿವ್ ಆಗುತ್ತದೆ. ಕೇರಳಕ್ಕೆ ಸೇರಿರುವ ಕಾಸರಗೋಡು ಭಾಗದಲ್ಲಿ ರೈತವಾರಿ ಪದ್ಧತಿ ಇದೆ. ಇದರ ಬಗ್ಗೆ ರಾಜ್ಯಾಂಗದ 31ಎ ಕಲಮಿಗೆ ತಿದ್ದುಪಡಿ ಮಾಡಬೇಕಾಗಿದೆ. ಆ ತಿದ್ದುಪಡಿಯು ಅಂಗೀಕಾರವಾದ ಮೇಲೆ ನಾವು ನಮ್ಮ ಕಾನೂನನ್ನು ಜಾರಿಗೆ ತಂದರೆ ಅಗ ಡಿಫೆಕ್ಟಿವ್ ಆಗುವುದಿಲ್ಲ. ರಾಜ್ಯಾಂಗಕ್ಕೆ ತಿದ್ದುಪಡಿ ತರಲು ಕಾರ್ಯ ನಡೆಯುತ್ತಿದೆ. ಅವರು ಕೊಟ್ಟಿರುವ ಸಲಹೆಗಳಲ್ಲಿ ಅನೇಕವನ್ನು ಈಗಿರುವ ಕಾನೂನನ್ನು ತಿದ್ದುಪಡಿ ಮಾಡದೆ ರೂಲ್ಸ್ ನಲ್ಲಿ ಅಳವಡಿಸಬಹುದು. ಒಂದೆರಡಕ್ಕೆ ಮಾತ್ರ ತಿದ್ದುಪಡಿಯನ್ನು ತರಬೇಕಾಗುತ್ತದೆ.

ಶ್ರೀ ಎ. ಜೆ. ದೊಡ್ಡಮೇಟಿ.—ಸುಪ್ರೀಂ ಕೋರ್ಟ್‌ನವರು ಯಾವ ವಿಷಯದಲ್ಲಿ ಅವರ ನಿರ್ಣಯವನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆಯೋ ಆ ಭಾಗವನ್ನು ಬಿಟ್ಟು ಉಳಿದ ಕಾನೂನನ್ನು ಜಾರಿಗೆ ಕೊಡಲಕ್ಕೆ ಏನು ತೊಂದರೆ ಇದೆ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಪೀಸ್‌ಮೀರಾಗಿ ಮಾಡುವುದಕ್ಕೆ ಹೋದರೆ ಗ್ರಾಮಾಧಿಕಾರಿಗಳ ರದ್ದಿಯಾತಿ ಮನೂದೆಯಲ್ಲಿ ಶಾನುಭೋಗರಿಗೆ ಮಾತ್ರ ಅನ್ವಯಿಸಿ ಪರ್ಜೆಲರನ್ನು ಬಿಟ್ಟು ಜಾರಿಗೆ ಕೊಟ್ಟಿದ್ದರಿಂದ ಹೈಕೋರ್ಟ್‌ಗೆ ರಿಟ್ ಆರ್ಜಿ ಹಾಕಿದರು. ಅದಕ್ಕೆ ಸ್ಟೇ ಆರ್ಡರ್ ಕೊಟ್ಟಿದ್ದಾರೆ. ಕಾಸರಗೋಡಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ದಕ್ಷಿಣ ಕನ್ನಡ ಜಿಲ್ಲೆ, ಕೊಳ್ಳೆಗಾಲ ಈ ಭಾಗಗಳಿಗೆ ಅನ್ವಯಿಸದ ಇತರ ಸ್ಥಳಗಳಿಗೆ ಮಾತ್ರ ಅನ್ವಯಿಸುವುದಕ್ಕೆ ಹೋದರೆ ನಾಳೆ ದಿವಸ ಡಿಸ್ಟ್ರಿಬ್ಯುಷನ್ ಮಾಡಿದ್ದಾರೆ ಎಂದು ಹೈಕೋರ್ಟ್‌ಗೆ ಹೋಗಿ ಸ್ಟೇ ಆರ್ಡರ್ ತರುವ ಸಂಭವ ಉಂಟು.

Sri V. S. PATIL.—It is stated in the answer that the Government have taken a decision on 4th September 1963 and now the Hon'ble Minister said that most of the suggestions can be carried out by framing rules. May I know what particular items they want to bring before this House out of these recommendations ?

Sri M. V. KRISHNAPPA.—Nineteen suggestions have been given. There are some particular items which require amending of the Bill if they are accepted. For example, regarding Ceiling, the Planning Commission have stated that the level of ceiling fixed in Mysore is on the lower side. If it has to be enhanced, we have to amend the main Bill. For the other suggestions, necessary rules will have to be framed for that purpose.

ಶ್ರೀ ಕೆ. ಲಕ್ಷ್ಮಪ್ಪ.—ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಇದೇ ಸಭೆಯಲ್ಲಿ ಕೇರಳರಾಜ್ಯಕ್ಕೆ ತೊಂದರೆಯಾಗಿ ರತಕ್ಕ ಅಂಶವನ್ನು ಬಿಟ್ಟು ಉಳಿದುದನ್ನು ಜಾರಿ ಮಾಡುವುದಾಗಿ ಭರವಸೆ ಕೊಟ್ಟಿದ್ದರು. ಈಗ ತಿದ್ದುಪಡಿಯಾದ ಮೇಲೆ ಜಾರಿ ಮಾಡುತ್ತೇವೆಂದು ಹೇಳುತ್ತಾರೆ. ಹಿಂದೆ ಹೇಳಿದ್ದಂತೆ ಜಾರಿಗೆ ಕೊಡುವುದಿಲ್ಲವೇ ಸ್ವಾಮಿ ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಈ ನಡುವೆ ಹೈಕೋರ್ಟಿಗೆ ಹೋಗುವ ರಿಟ್ ಅರ್ಜಿಗಳನ್ನು ನೋಡಿ ಭಯಪಾಗುತ್ತದೆ. ಅದುದರಿಂದ ಪೂರ್ತಿ ಮಾಡಿಕೊಂಡೇ ತರುವುದು ಒಳ್ಳೆಯದು.

ಶ್ರೀ ಕೆ. ಎಸ್. ನೂರಾನಾರಾಯಣ ರಾವ್.—19 ಸಂಹೆಗಳಲ್ಲಿ ಸರ್ಕಾರದವರು ತೀರ್ಮಾನ ತೆಗೆದುಕೊಂಡಿದ್ದಾರೆಂದು ತಿಳಿಸಿದ್ದಾರೆ. ಅದರಲ್ಲಿ ಎಷ್ಟನ್ನು ಒಪ್ಪಿಕೊಂಡಿದ್ದಾರೆ ಎಷ್ಟಕ್ಕೆ ವಿವರಣೆ ಕೇಳಿದ್ದಾರೆ ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಇನ್ನೂ ಪತ್ರವ್ಯವಹಾರದಲ್ಲಿದೆ ಎಂದು ಈಗತಾನೆ ಹೇಳಿದ್ದೇನೆ.

ಶ್ರೀ ಎಸ್. ಶಿವಪ್ಪ.—ಶಾಸನ ಸಭೆಯಿಂದ ಅಂಗೀಕೃತವಾಗಿರತಕ್ಕ ಶಾಸನವನ್ನು ಜಾರಿಗೆ ತರದೆ ಇರುವುದಕ್ಕೋಸ್ಕರ ಸರ್ಕಾರದವರು ಹೈಕೋರ್ಟ್ ಮತ್ತು ಸುಪ್ರೀಂ ಕೋರ್ಟ್ ಕಡೆ ಕೈ ತೋರಿಸುತ್ತಾರೆ. ಈ ಶಾಸನಗಳನ್ನು ಮಾಡುವುದಲ್ಲ ಹೈಕೋರ್ಟ್ ಮತ್ತು ಸುಪ್ರೀಂ ಕೋರ್ಟ್ ಗಳನ್ನು ಕೇಳಿಯೇ ಮಾಡುವುದೇ ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಇಲ್ಲಿ ಶಾಸನವನ್ನು ಅಂಗೀಕಾರ ಮಾಡಿದ ಮೇಲೆ ಸುಪ್ರೀಂ ಕೋರ್ಟ್‌ನವರು ಒಂದು ತೀರ್ಪು ಕೊಟ್ಟರು. ಅವರ ತೀರ್ಪು ಬಂದ ಮೇಲೆ ನಮ್ಮ ಶಾಸನ ಡಿಫೆಕ್ಟಿವ್ ಆಯಿತು. Certain sections of our Act will be struck down. ಇದಕ್ಕೆ ಕಾರಣ 'ರೈತವಾರಿ' ಎನ್ನುವುದನ್ನು ರಾಜ್ಯಾಂಗದಲ್ಲಿ ವಿವರಿಸಬೇಕಾಗುತ್ತದೆ.

Sri V. S. PATIL.—Recommendation No. 9 of the Planning Commission is that the level of ceiling should be brought down to the level provided in the Hyderabad Laws applicable to Karnatak area, and the decision is taken by the Government on 4th September 1963. May I know whether the Government have taken the decision to bring down the ceiling as proposed ?

Sri M. V. KRISHNAPPA.—I have repeatedly said that it is not right for us to reveal it when the whole matter is not finalised.

ಶ್ರೀ ಎಸ್. ಶಿವಪ್ಪ.—ಶಾಸನ ಸಭೆ ಮಾಡಿದಂಥ ಶಾಸನಗಳು ಡಿಫೆಕ್ಟಿವ್ ಆಗಿವೆ ಎಂದು ಹೈಕೋರ್ಟ್ ತೀರ್ಪು ಕೊಟ್ಟರೂ ಅವುಗಳನ್ನು ಜಾರಿಗೆ ಕೊಡತಕ್ಕದ್ದನ್ನು ನಿಲ್ಲಿಸಿಲ್ಲ. ಅದೇ ರೀತಿ ಯಾಗಿ ಮಾಡಿ ಡಿಫೆಕ್ಟಿವ್ ಇದ್ದರೆ ಮುಂದೆ ಸರಿಪಡಿಸಿಕೊಳ್ಳತಕ್ಕ ಅವಕಾಶವಿಲ್ಲವೇ ?

Mr. SPEAKER.—The House is aware that the Supreme Court have held that the ryotwari system is something which cannot be brought under this, and that there is plenty of litigation going on.

Sri S. SIVAPPA.—Leaving that aspect, why not the other portions be implemented ?

Mr. SPEAKER.—Next question.

Sri S. SIVAPPA.—Sir, we want to put some more supplementaries on this question.

Mr. SPEAKER.—We have to cover many more questions for the day.

ಶ್ರೀ ಎನ್. ಹುಡ್ಡೆಮಾಸ್ತಿಗೌಡ.—ಇವೊತ್ತಿನ ದಿವಸ ಅನೇಕ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರ ಕೊಡಬೇಕಾಗಿರುವುದರಿಂದ ಈ ಪ್ರಶ್ನೆಯನ್ನು ನಾಳೆ ತೆಗೆದುಕೊಳ್ಳಬಹುದೆಂದು ಸೂಚಿಸುತ್ತೇನೆ ಸ್ವಾಮಿ.

ಅಧ್ಯಕ್ಷರು.—ಅಗಬಹುದು. I will hold-over the question.

Famine Condition in Dharwar District.

* Q.—852. **Sri A. J. DODDAMETI (Ron).**—

Will the Government be pleased to state.—

(a) whether it is a fact that a meeting comprising of officials and non-officials had been called for in the Deputy Commissioner's Office, Dharwar in June 1963 under the Chairmanship of the Hon'ble Minister for Revenue to discuss famine conditions prevailing in that District, and if so, whether the acting Divisional Commissioner attended the said meeting ;

(b) whether the question of suspension of land revenue was discussed at that meeting ;

(c) whether it is a fact that the additional Deputy Commissioner informed at the meeting that half of the land revenue with reference to the entire Ron Taluk had been suspended ;

(d) whether it is a fact that it was then brought to the notice of the Additional Deputy Commissioner that with reference to the Masigeri, Nellur, Kalliganur, Shantageri, Sarjapura, Chikkalagundi Villages in Ron Taluk, orders had already been issued for the collection of full land revenue.

(e) whether it is a fact that a few days after the meetings the Divisional Commissioner issued orders for the collection of the land revenue in respect of the above villages rejecting the recommendation of the Additional Deputy Commissioner to remit half the land revenue ;

(f) whether all these facts have been brought to the notice of the Government subsequently ?

A.—Sri M. V. KRISHNAPPA (Minister for Revenue).—

(a) Yes.

(b) The question of suspension of land revenue was not specifically discussed. It was casually referred to in the course of the discussion about the scarcity conditions.

(c) No.

(d) Final annewari orders in respect of Mushigeri, Nellur, Kalliganur, Shantagiri, Sarjapura and Chikkalagundi were passed by the Additional Deputy Commissioner for full recovery of the current year's